

EXHIBIT 31

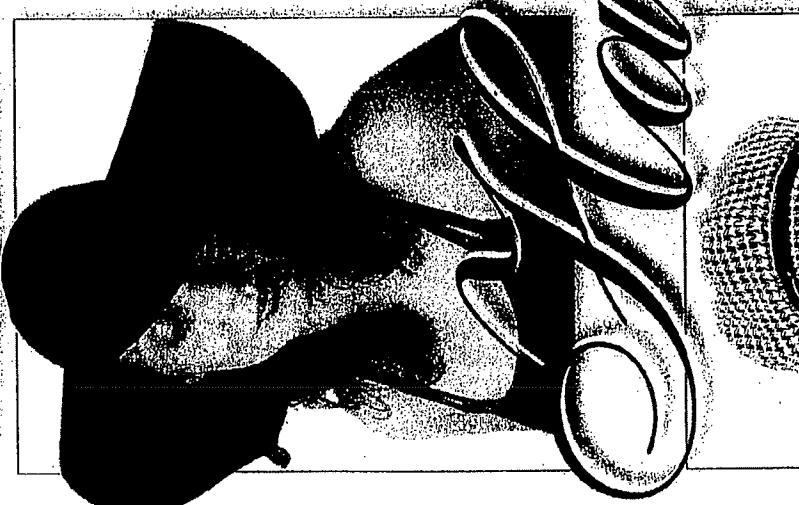
New York Post, Monday, October 1, 2007 nypost.com



Flip your lid over new fall styles

THE key accessory this fall? One word: Hats. And before you say "I'm just not a hat person," know this: "Anyone who's anyone will have a hat," says hip milliner Eugenia Kim. Though there are some trendy shapes to keep in mind, this fall "anything goes." Check out these next few pages of headwear for every face shape, head size and era.

CLOCKWISE FROM TOP LEFT: Deanna Gibbons violet felt "Minna Street" cloche with chenille link band, \$250, at brimminggover.com; Philip Tracy button beret, \$350, at Saks Fifth Avenue; yellow knit beret, \$88, at Alice + Olivia, 40 W. 46th St.; Helen Kaminski "Tin" cap, \$140, at Bloomingdale's; Louise Green black felt velour cloche with sequin band, \$275, at Medici, 420 Columbus Ave.; wool blend "Boiled Dot" beret, \$28, at echodesign.com; founds tooth print newsboy cap, \$9.99, at Target; Patricia Underwood velour felt hat, \$500, at Bergdorf Goodman.



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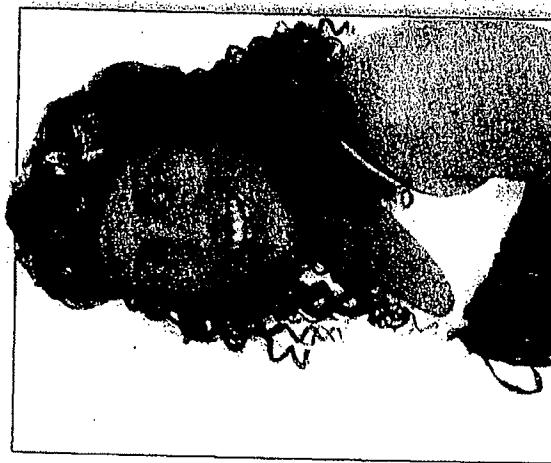
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Men's leather beret, \$148, at Coach



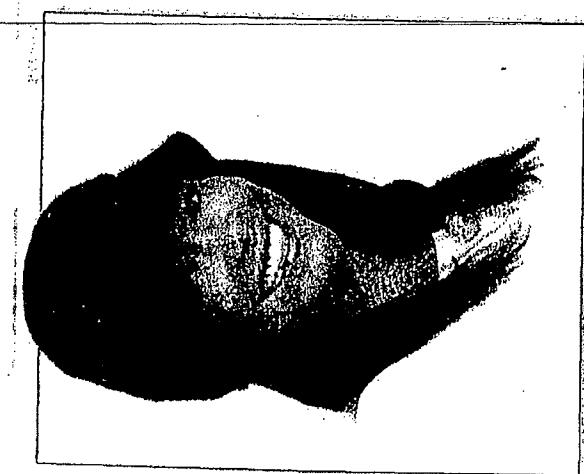
Leather-trim wool split-back beret, \$50,
at Kangol, 196 Columbus Ave.



Jeweled felt beret, \$95, at Kokin, 1388 Third Ave.



Christine A. Moore leopard-print velvet "Akira" hat
with silk flower, \$262, at Bonnies, 117 Orchard St.



Brenda Lynn "Tilda" cloche with grosgrain ribbon, \$360,
at Barneys New York



Spring & Clifton knit beret with pom-pom, \$75,
at shopshop.com

